

**RANDOLPH COUNTY, WEST VIRGINIA
SPECIAL EMERGENCY AMBULANCE SERVICE FEE**

LEGISLATIVE AUTHORITY:

This Ordinance concerns the imposition and collection of a Special Emergency Ambulance Service Fee, and is adopted under the authority of Chapter 7, Article 15, Section 17 and Chapter 7, Article 15, Section 18 of the West Virginia Code, as amended.

PURPOSE:

This Ordinance is enacted for the purpose of maintaining an adequate Randolph County emergency ambulance system within the geographic boundaries of Randolph County, West Virginia. An adequate emergency ambulance system is necessary to promote the health and welfare of the residents of and visitors to Randolph County. Emergency ambulance service is a public purpose and a State-mandated (W. Va. Code § 7-15-4) responsibility of county government for which public money may be spent. Residents of Randolph County and visitors to Randolph County are users of emergency ambulance service within Randolph County.

ARTICLE ONE: ESTABLISHMENT OF SPECIAL EMERGENCY AMBULANCE SERVICE FEE

The Special Emergency Ambulance Service Fee (for purposes of this Ordinance, the “Fee”) shall be a flat fee of ten cents (\$0.10) imposed on (i) all transactions involving the purchase and sale by any person or entity of tangible personal property, which transaction takes place within Randolph County; and (ii) all transactions involving the purchase and sale by any person or entity of services which are rendered within Randolph County, unless the purchase and sale of tangible personal property or services is exempt under Article Two of this Ordinance, as described below. The Fee shall be paid by the purchaser of the tangible personal property or service, and collected by the seller of the tangible personal property or service provider.

ARTICLE TWO: EXEMPTIONS

In order to lessen the burden of the Fee upon the residents of and visitors to Randolph County, the Fee shall not apply to any of the following which shall be exempt from the Fee:

- (a) occasional or casual sales of tangible personal property or services. For example, sales at a yard sale shall be exempt; however, sales occurring at a regularly occurring flea market are not exempt.
- (b) the purchase and sale of gasoline, diesel and other motor fuel.
- (c) The purchase and sale of prescription medicines.

ARTICLE THREE: DEFINITIONS AND GUIDANCE

WHICH TAKE(S) PLACE WITHIN RANDOLPH COUNTY means that the purchase and sale physically occurs within Randolph County. For example, an individual purchasing an item at a store physically located within Randolph County constitutes a purchase and sale of tangible personal property which takes place within Randolph County. However, a purchase of tangible personal property from a vendor located outside of Randolph County and delivered by common or mail carrier to an address located within Randolph County shall not constitute a purchase and sale of tangible personal property which takes place within Randolph County. Alternatively, a purchase does occur and takes place within Randolph County if a store located in Randolph County delivers tangible personal property to a purchaser also located in Randolph County. With regard to services, the service must be rendered by the service provider to the purchaser within Randolph County to be considered the rendering of services for purposes of this Ordinance.

TRANSACTION(S) means any instance of a purchase or sale. For example, if a purchaser buys ten articles of clothing for the collective price of \$100 at a store located in Randolph County, then the Fee for this transaction shall be ten cents (\$0.10). Similarly, if a purchaser buys twenty articles

of clothing for the collective price of \$200 at a store located in Randolph County, then the Fee for this transaction shall also be ten cents (\$0.10). In the event a purchaser at a Randolph County store buys both an exempt item and a non-exempt item in the same transaction, the Fee of ten cents (\$0.10) shall still apply. For example:

- (a) If a purchaser visits a pharmacy located in Randolph County and buys prescription medicine (which is exempt from the Fee) but also a toothbrush and toothpaste, then the Fee for this transaction shall be ten cents (\$0.10).
- (b) Alternatively, if a purchaser visits a pharmacy located in Randolph County and only buys prescription medicine and other exempt items, then there will be no Fee for this transaction.

With regard to services, as an example, if a lawn service mows a customer's lawn located in the county twice in a month and sends the customer one monthly invoice, then this is considered one transaction and the Fee shall be ten cents (\$0.10). However, if a separate invoice is sent for each time mowing is performed, then the Fee of ten cents (\$0.10) shall be added to each invoice.

PERSON OR ENTITY means any individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, fiduciary, trust, business trust, receiver, syndicate, club, society, or other group or combination thereof acting as a unit, business entity, or any other legal entity. Federal, state or local government, or any subdivision thereof, shall not be considered a person or entity for purposes of this Ordinance.

EMERGENCY AMBULANCE SYSTEM means any emergency ambulance service established and provided pursuant to Chapter 7, Article 15 of the West Virginia State Code, as amended, in Randolph County, West Virginia, hereinafter called Randolph County Emergency Squad Inc. maintained by the Randolph County Ambulance Authority.

APPROVED ANNUAL BUDGET ESTIMATE means the final or amended budget formally approved and adopted by the Board of Directors of the Randolph County Ambulance Authority.

SPECIAL EMERGENCY AMBULANCE SERVICE FEE means the Fee as set forth in Article 1 above.

EMERGENCY AMBULANCE RATES means the individual transport charges as established and promulgated by the Randolph County Ambulance Authority. These charges shall be applied to all users of emergency ambulance services within Randolph County and those counties requiring mutual aid EMS services.

EMERGENCY INTERAGENCY AND NON-EMERGENCY TRANSPORTS means the established individual transport charges as might be established and promulgated by the Randolph County Ambulance Authority for routine transport or secondary transports from one medical care facility to another. Such transport charges shall be applied to all users of such transport services, as defined to-wit: resident and non-resident.

ARTICLE FOUR: AMBULANCE AUTHORITY BUDGET DEVELOPMENT

Each Fee imposed under this Ordinance shall be for the Randolph County Emergency Ambulance System for a fiscal year beginning July 1st through June 30th. No later than May 1st of each year, the Randolph County Ambulance Authority shall prepare a detailed annual budget estimate for the total cost of providing emergency services within the geographical boundaries of the county for the following fiscal year.

ARTICLE FIVE: BILLING AND COLLECTION PROCEDURES

A. Special Emergency Ambulance Service Fees.

Payment of collected fees can be made either monthly or quarterly to Randolph County Sheriff's Office for the Randolph County EMS Fund. Businesses that collect the fee under this Ordinance shall advise the County Commission in writing at 4 Randolph Ave Suite #207, Elkins WV 26241 whether it will submit fees collected on a monthly or quarterly basis. For monthly payments, payment shall be made on or before the 20th day of the month to pay for the month previous fees. Payments should be designated as the Special Ambulance Fee and mailed or dropped off in person to Randolph County Sheriff's Office, 4 Randolph Ave Suite #100, Elkins WV 26241. These payments can also be made via the Randolph County Sheriff's Office webpage (randolphsheriffwv.gov). From the homepage scroll down to "pay fees" and then click on the Special Ambulance Service Fee to enter information requested. (PREFERRED METHOD).

B. Transport Charges.

Ambulance transport rates per call for all categories of users shall be in amounts established by the Randolph County Ambulance Authority. Charges for individual transport shall be processed by the Randolph County Authority as appropriate, with due allowance for insurance coverage, if any. Any accounts becoming delinquent shall be submitted to the appropriate collection agency as engaged by the Randolph County Ambulance Authority.

C. Collections Procedures.

Special Emergency Ambulance Service Fees delinquent after the 15th day of the month following the date due shall be reviewed by the Randolph County Commission. The Randolph County Commission, in its sole discretion, may collect unpaid fees through a collection agency engaged by the Randolph County Commission, Randolph County Ambulance Authority (if designated), or by civil action filed in a court of competent jurisdiction. Any such suit need not be brought in the same fiscal year the fee was due and owing. In any suit for collection of delinquent

fees, the Randolph County Commission is authorized to recover costs of collection, including court costs, attorney fees, service costs and statutory interest.

D. Erroneous Assessment and Appeals.

If a person or entity believes he/she/it is or should be exempt from collecting the Special Emergency Ambulance Service Fee, they can send a formal request in writing to Randolph County Commission. Upon receipt of said written request. Randolph County Commission shall, within a reasonable time, cause to be investigated any request for exoneration/exemption. The County Commission may ask for documentation to verify the need for the exoneration/exemption. If good cause for exoneration/exemption is found by the County Commission, said Commission shall exempt and shall notify the business owner or individual in writing of its actions. An exoneration/exemption shall remain valid unless and until the County Commission removes or withdraws the same in writing.

E. Receipts.

Businesses are to identify this fee on the itemized tax line at the bottom of a sales receipt, and the language should read (RC Ambu Ser Fee) \$0.10.

ARTICLE SIX: MANAGEMENT OF REVENUES

All revenues received in accordance with this Ordinance shall be deposited into a fund known as the **Randolph County EMS Fund.** These funds shall be used by the Randolph County Ambulance Authority only to pay for reasonable and necessary expenses actually incurred, including personnel, medical supplies and equipment, utilities, vehicles, vehicle maintenance and service, and cost of rent or maintenance of buildings used in providing emergency ambulance service to residents and visitors of the county that might require such services, provided, however, that revenues received and deposited into the Randolph County EMS Fund shall remain in that

Fund and only release for use by the Randolph County Ambulance Authority after it submits to the Randolph County Commission a request for release of an amount of funds with supporting invoice or other documentation acceptable to the County Commission that is approved by the County Commission at one of its meetings. The County Commission may retain up to, but not exceed, six percent (6%) of the Special Emergency Ambulance Service Fee collected for administration costs. Collected fees not expended in a given fiscal year shall be maintained in the Fund for the Randolph County Ambulance Authority to use in subsequent fiscal years.

ARTICLE SEVEN: AMENDMENTS AND EXECUTION

This Ordinance may, from time to time, be amended by a majority of the members of the Randolph County Commission as they deem necessary and appropriate. If a court of competent jurisdiction declares any provision of this Ordinance to be invalid or ineffective, in whole or in part, the effect of such decision(s) shall be limited to those provision(s) which are expressly stated in the decision to be invalid or ineffective, and all other provisions of this Ordinance shall continue to be separately and fully effective.

This Ordinance may be reviewed annually, before the Randolph County Commission budget meetings.

This Ordinance, as amended, is adopted by the Randolph County Commission and shall become effective on _____, 2026, and first payment to the RCSO on _____, 2026.

Approved by:

David Kesling, President, Randolph County Commission

Kenna Barger, Commissioner

Cris Siler, Commissioner

Attest: _____
Clerk of Randolph County Commission

Date: _____